

## **CHAPTER 3.20**

### **STREET IMPROVEMENT VEHICLE TAX**

#### **Sections:**

<b>3.20.010</b>	<b>Definitions; Generally.</b>
<b>3.20.020</b>	<b>Street Improvement Defined.</b>
<b>3.20.025</b>	<b>Rehabilitation Defined.</b>
<b>3.20.030</b>	<b>Construction Defined.</b>
<b>3.20.035</b>	<b>Maintain Defined.</b>
<b>3.20.040</b>	<b>Resurfacing Defined.</b>
<b>3.20.045</b>	<b>Residential Street Defined.</b>
<b>3.20.050</b>	<b>Vehicle Defined.</b>
<b>3.20.060</b>	<b>Motor Vehicle Defined.</b>
<b>3.20.070</b>	<b>Truck Defined.</b>
<b>3.20.080</b>	<b>Trailer Defined.</b>
<b>3.20.090</b>	<b>Semi-trailer Defined.</b>
<b>3.20.100</b>	<b>Truck-tractor Defined.</b>
<b>3.20.110</b>	<b>Unit Defined.</b>
<b>3.20.120</b>	<b>Person Defined.</b>
<b>3.20.130</b>	<b>Description of Vehicle Defined.</b>
<b>3.20.140</b>	<b>Commercial Truck Defined.</b>
<b>3.20.150</b>	<b>Farm Truck Defined.</b>
<b>3.20.160</b>	<b>Gross Vehicle Weight Defined.</b>
<b>3.20.170</b>	<b>Reside Defined.</b>
<b>3.20.180</b>	<b>Assessment Levied.</b>
<b>3.20.190</b>	<b>Taxation Period.</b>
<b>3.20.200</b>	<b>Reduction of Tax.</b>
<b>3.20.210</b>	<b>Refund of Tax.</b>
<b>3.20.220</b>	<b>Fund Created; Use.</b>
<b>3.20.230</b>	<b>Fee Schedule.</b>
<b>3.20.240</b>	<b>Payment of Tax; Penalty for Delinquencies.</b>
<b>3.20.250</b>	<b>Exemptions.</b>
<b>3.20.260</b>	<b>Severability.</b>
<b>3.20.270</b>	<b>Penalty for Violations.</b>

#### **3.20.010 Definitions; Generally.**

For the purpose of this chapter, the following definitions contained in Sections 3.20.020 through 3.20.170 shall prevail, unless the context otherwise requires. (Ord. 15428 §1; February 12, 1990: P.C. §4.36.010: Ord. 8327 §1; March 2, 1964: prior Initiative Ord. §1; November 3, 1958).

**3.20.020 Street Improvement Defined.**

Street improvement shall include constructing, resurfacing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof, or for the amortization of bonded indebtedness when created for such purposes. (Ord. 16193 §1; August 17, 1992; Ord. 15428 §2; February 12, 1990; P.C. §4.36.020; Ord. 13187 §1; August 10, 1981; Initiative Ord. §2; November 3, 1958).

**3.20.025 Rehabilitation Defined.**

Rehabilitation shall mean base, surface, or curb replacement, that has a useful life of more than 15 years, and any directly associated driveway approach, sidewalk, or tree replacement. (Ord. 18315 §1; March 15, 2004).

**3.20.030 Construction Defined.**

Construction shall include the inspecting, designing, actual building and expenses, including the cost of rights-of-way incidental to the construction of a street. (Ord. 18227 §1; August 18, 2003; prior Ord. 15428 §3; February 12, 1990; P.C. §4.36.040; Initiative Ord. §4; November 3, 1958).

**3.20.035 Maintain Defined.**

Maintain shall include all work, materials, and repairs necessary to keep streets, roads, alleys, public ways, or parts thereof in proper and sound condition, and shall also include the removal of snow and ice therefrom. (Ord. 16193 §2; August 17, 1992).

**3.20.040 Resurfacing Defined.**

Resurfacing shall mean and include the widening or rebuilding of the street or any portion thereof. (Ord. 15428 §4; February 12, 1990; P.C. §4.36.050; Ord. 13187 §3; August 10, 1981; prior Initiative Ord. §5; November 3, 1958).

**3.20.045 Residential Street Defined.**

Residential street shall mean any street that does not or will not have a posted speed limit of greater than 25 miles per hour, and is not listed as an arterial street in Chapter 10.26. (Ord. 18315 §2; March 15, 2004).

**3.20.050 Vehicle Defined.**

Vehicle shall mean every device in, upon, or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved solely by human power or used exclusively upon stationary rails or tracks. (Ord. 15428 §5; February 12, 1990; P.C. §4.36.060; Initiative Ord. §6; November 3, 1958).

**3.20.060 Motor Vehicle Defined.**

Motor vehicle shall include all vehicles propelled by any power other than muscular power, except (a) mopeds, (b) farm tractors, (c) self-propelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops and other implements of husbandry designed for and used primarily for tilling the soil and harvesting crops or feeding livestock, (d) vehicles which run only on stationary rails or tracks, (e) off-road designed vehicles, including, but not limited

to, golf carts, go-carts, riding lawnmowers, garden tractors, all-terrain vehicles as defined in Section 60-2801, Neb. Rev. Stat. (Reissue 1988), snowmobiles, and minibikes, and (f) road and general-purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, crawler tractors, and self-propelled invalid chairs. (Ord. 15428 §6; February 12, 1990; P.C. §4.36.070; Initiative Ord. §7; November 3, 1958).

### **3.20.070      Truck Defined.**

Truck shall include every motor vehicle equipped or used for the transportation of property. (Ord. 15428 §7; February 12, 1990; P.C. §4.36.080; Initiative Ord. §8; November 3, 1958).

### **3.20.080      Trailer Defined.**

Trailer shall include every vehicle without motor power designed or used for carrying persons or property and being pulled or drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle. (Ord. 15428 §8; February 12, 1990; P.C. §4.36.090; Initiative Ord. §9; November 3, 1958).

### **3.20.090      Semi-trailer Defined.**

Semi-trailer shall mean every vehicle without motor power designed or used for carrying persons or property and for being pulled or drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle. (Ord. 15428 §9; February 12, 1990; P.C. §4.36.100; Initiative Ord. §10; November 3, 1958).

### **3.20.100      Truck-tractor Defined.**

Truck-tractor shall mean every motor vehicle designed and used primarily for drawing other vehicles, and not so constructed as to carry a load other than a part of the weight of the vehicle and load being drawn. (Ord. 15428 §10; February 12, 1990; P.C. §4.36.110; Initiative Ord. §11; November 3, 1958).

### **3.20.110      Unit Defined.**

For the purpose of this chapter a truck-tractor and semi-trailer shall be deemed to be one unit. (Ord. 15428 §11; February 12, 1990; P.C. §4.36.120; Initiative Ord. §12; November 3, 1958).

### **3.20.120      Person Defined.**

Person shall include every natural person, firm, partnership, association, or corporation. (Ord. 15428 §12; February 12, 1990; P.C. §4.36.130; Initiative Ord. §13; November 3, 1958).

### **3.20.130      Description of Vehicle Defined.**

Description of vehicle shall mean the make; style; rated seating capacity for passenger vehicles; principal color, or colors; the number, if any, affixed to the motor or engine by the maker; the factory-published weight of the vehicle which for trucks shall include the chassis, body, cab, cargo weight; and the year, model, or letter designated by the manufacturer, if any. In lieu of the engine or serial number, an

identification number approved by the Director of the Department of Motor Vehicles may be used. (Ord. 15428 §13; February 12, 1990: P.C. §4.36.140: Ord. 8290 §1; December 23, 1963: prior Initiative Ord. §14; November 3, 1958).

### **3.20.140 Commercial Truck Defined.**

Commercial truck shall mean any truck and combinations of trucks, truck-tractors, trailers, or semi-trailers, except farm trucks as defined herein. (Ord. 15428 §14; February 12, 1990: P.C. §4.36.141: Ord. 8290 §2; December 23, 1963).

### **3.20.150 Farm Truck Defined.**

Farm trucks shall mean trucks, including combinations of trucks or truck-tractors and trailers or semi-trailers, of farmers or ranchers, used wholly and exclusively to carry their own supplies, farm equipment, and household goods to or from the owner's farm or ranch, used by the farmer or rancher to carry their own agricultural products, livestock, and produce, to or from storage or market, or used by farmers or ranchers in exchange of service in such hauling of such supplies or agricultural products, livestock, and produce, or used occasionally to carry camper units, which trucks shall carry on their license plates, in addition to the registration number, the designation farm and the words NOT FOR HIRE. (Ord. 15428 §15; February 12, 1990:)

### **3.20.160 Gross Vehicle Weight Defined.**

Gross vehicle weight shall mean the sum of the empty weights of a truck or truck-tractor and the empty weights of any trailer, semi-trailer, or combination thereof with which it is to be operated in combination at any one time, plus the weight of the maximum load to be carried thereon at any one time. (Ord. 15428 §16; February 12, 1990: P.C. §4.36.142: Ord. 8290 §3; December 23, 1963).

### **3.20.170 Reside Defined.**

Reside shall mean having a fixed place of abode occupied or intended to be occupied consistently over a substantial period of time and which is permanent rather than temporary. (Ord. 15428 §17; February 12, 1990: P.C. §4.36.143: Ord. 13294 §1; January 4, 1982).

### **3.20.180 Assessment Levied.**

Every person residing within the corporate limits of the city, and every sole proprietor, partnership, association, corporation or other business entity having a permanent place of business within the corporate limits of the city, except those herein exempt from the provisions of this chapter who is the owner of a vehicle, regardless of the county or state where registered, which is found or operated within the city, shall, at the time such person registers such vehicle or applies for a dealer's plate under the provisions of Neb. Rev. Stat. § 60-301 et seq. (Reissue 1988), and amendments thereto, pay to the County Treasurer of Lancaster County a vehicle tax for street improvements as hereinafter provided, which tax is hereby levied and assessed against such owner. (Ord. 15428 §18; February 12, 1990: P.C. §4.36.150: Ord. 15022 §1; October 17, 1988: prior Ord. 13294 §2; January 4, 1982: Ord. 13264 §1; November 16, 1981: Ord. 8290 §4; December 23, 1963: Initiative Ord. §15; November 3, 1958).

### **3.20.190      Taxation Period.**

The official registration period and the period for which such vehicle tax is levied shall be a yearly period, each period ending on the first day of the month one year from the month during which the vehicle is required to be registered under the provisions of Neb. Rev. Stat. § 60-301 et seq. (Reissue 1988), and amendments thereto; provided, that for any vehicle registered on a calendar year basis under said state law, the period for which the vehicle tax is levied shall end on December 31 of each year; and provided, further, that for any vehicle registered for a period longer than twelve months in accordance with said state law, the period for which the vehicle tax is levied shall be for an equivalent and corresponding period, and the amount of the vehicle tax for such periods shall be increased in an amount proportionate to the number of months, or parts of such months, by which the registration period exceeds twelve months. (Ord. 15428 § 19; February 12, 1990: P.C. §4.36.160: Ord. 11494 §1; October 27, 1975: prior Ord. 8812; September 7, 1965: Ord. 8305 §1; January 20, 1964: Initiative Ord. §16; November 3, 1958).

### **3.20.200      Reduction of Tax.**

Except as herein provided, no reduction in such vehicle tax shall be made, regardless of the time when the application for registration is made or when the tax is paid. The tax levied upon any vehicle registered in accordance with Neb. Rev. Stat. § 60-301 et seq. (Reissue 1988), and amendments thereto, for a period which will expire in less than six months from the first day of the month of such registration shall be one-half of the tax otherwise levied under Section 3.20.230 of this code, unless the tax is transferable as provided in Section 3.20.210 of this code. (Ord. 15428 §20; February 12, 1990: P.C. §4.36.161: Ord. 11494 §2; October 27, 1975).

### **3.20.210      Refund of Tax.**

Upon the transfer of ownership of any vehicle, the number of unexpired months remaining on the vehicle tax for street improvements paid pursuant to this chapter shall be credited or the money paid refunded to the transferor; provided, that when such vehicle is transferred within the same calendar month in which acquired, no refund shall be allowed for such month. Should such transferor acquire another vehicle at the time of such transfer, such transferor shall have the credit herein provided applied toward payment of the motor vehicle tax for street improvements then owing. Such vehicle tax, or any part of it, shall not be refunded for any cause or by any method except as prescribed herein. (Ord. 15428 §21; February 12, 1990: P.C. §4.36.162: Ord. 15081 §1; December 19, 1988: prior Ord. 11494 §3; October 27, 1975).

### **3.20.220      Funds Created; Use.**

All monies derived from the payment of the vehicle tax for street improvements shall be credited to the following road funds which shall constitute separate funds of the city:

(a) The Snow Removal Fund is hereby created and monies credited to such fund shall be used only for the purpose of removing snow and ice from streets, roads, alleys, public ways, or parts thereof within the City unless the City Council, by resolution, authorizes the use of such monies for other street improvement purposes. Commencing January 1, 2004, 11.36% of the monies derived from the payment of the vehicle tax for street improvements shall be credited to such fund and, commencing January 1, 2007, 10.20% of said monies shall be credited to such fund, and, commencing January 1, 2010, 9.26% of said monies shall be credited to such fund.

(b) The Construction Fund is hereby created, and monies credited to such fund shall be used only for the purpose of construction, design, and right-of-way acquisition of streets, roads, alleys, public ways, or parts thereof, or for the amortization of bonded indebtedness when created for such purposes. Commencing January 1, 2004, 47.73% of the monies derived from the payment of the vehicle tax for street improvements shall be credited to such fund, and commencing September 1, 2004, 36.36% of said monies shall be credited to such fund, and, commencing January 1, 2007, 42.86% of said monies shall be credited to such fund, and, commencing January 1, 2010, 48.15% of said monies shall be credited to such fund.

(c) The Residential Rehabilitation Fund is hereby created, and monies credited to such fund shall be used only for the purpose of rehabilitation of residential streets and for no other purpose. No money from this fund may be spent on non-residential streets. Commencing September 1, 2004, 11.36% of the monies derived from the payment of the vehicle tax for street improvements shall be credited to such fund, and, commencing January 1, 2007, 10.20% of said monies shall be credited to such fund, and, commencing January 1, 2010, 9.26% of said monies shall be credited to such fund.

(d) The Vehicle Tax Residual Fund is hereby created, and monies credited to such fund shall be used generally for street improvement in the City of Lincoln and for no other purpose. All monies derived from the payment of the vehicle tax for street improvements after the credits provided in (a), (b), and (c) above shall be credited to such fund.

Notwithstanding the above, the County of Lancaster shall receive, as full compensation for the registration of vehicles provided herein, one percent of all monies so collected. (Ord. 18315 §3; March 15, 2004: prior Ord. 18227 §2; August 18, 2003: Ord. 16830 §1; July 31, 1995: Ord. 16304 §1; February 1, 1993: Ord. 16193 §3; August 17, 1992: Ord. 15428 §22; February 12, 1990: P.C. §4.36.170: Initiative Ord. §17; November 3, 1958).

### **3.20.230 Fee Schedule.**

Commencing January 1, 1997, the tax provided for in this chapter shall be as follows:

Motor-driven vehicles operated on three wheels or less . . . . .	\$19.50
Passenger motor vehicle of nine-passenger capacity or less, but not used for hire . . . . .	\$39.00
Passenger motor vehicle of nine-passenger capacity or less, and used for hire . . . . .	\$58.50
Motor-driven vehicles used for carrying passenger for hire with passenger capacity of more than nine passengers . . . . .	\$78.00
Licensed motor vehicle dealer, except dealer of motor-driven vehicles operated on three wheels or less, for each dealer number plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto . . . . .	\$39.00

Licensed motor vehicle dealer of motor-driven vehicles operated on three wheels or less, for each dealer plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$19.50
Commercial trucks having a gross vehicle weight of four tons or less .....	\$58.50
Commercial trucks having a gross vehicle weight of more than four tons and less than six tons .....	\$78.00
Commercial trucks having a gross vehicle weight of six tons or more, and less than eight tons .....	\$136.50
Commercial trucks having a gross vehicle weight of eight tons or more .....	\$195.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of one and one-half tons or less .....	\$58.50
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of more than one and one-half tons and less than two and one-half tons .....	\$78.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of two and one-half tons or more, and less than four tons .....	\$136.50
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of four tons or more .....	\$195.00
Ambulances and hearses .....	\$58.50
Self-propelled mobile homes .....	\$58.50
Trailers with one thousand pounds or less carrying capacity .....	\$9.50

Trailers with more than one thousand pounds carrying capacity .....	\$19.50
All other vehicles not specifically set forth above .....	\$39.00

Commencing January 1, 2004, the tax provided for in this chapter shall be as follows:

Motor-driven vehicles operated on three wheels or less .....	\$22.00
Passenger motor vehicle of nine-passenger capacity or less, but not used for hire .....	\$44.00
Passenger motor vehicle of nine-passenger capacity or less, and used for hire .....	\$66.00
Motor-driven vehicles used for carrying passenger for hire with passenger capacity of more than nine passengers .....	\$88.00
Licensed motor vehicle dealer, except dealer of motor-driven vehicles operated on three wheels or less, for each dealer number plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$44.00
Licensed motor vehicle dealer of motor-driven vehicles operated on three wheels or less, for each dealer plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$22.00
Commercial trucks having a gross vehicle weight of four tons or less .....	\$66.00
Commercial trucks having a gross vehicle weight of more than four tons and less than six tons .....	\$88.00
Commercial trucks having a gross vehicle weight of six tons or more, and less than eight tons .....	\$154.00
Commercial trucks having a gross vehicle weight of eight tons or more .....	\$220.00



Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of one and one-half tons or less . . . . .	\$66.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of more than one and one-half tons and less than two and one-half tons . . . . .	\$88.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of two and one-half tons or more, and less than four tons . . . . .	\$154.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of four tons or more . . . . .	\$220.00
Ambulances and hearses . . . . .	\$66.00
Self-propelled mobile homes . . . . .	\$66.00
Trailers with one thousand pounds or less carrying capacity . . . . .	\$10.50
Trailers with more than one thousand pounds carrying capacity . . . . .	\$22.00
All other vehicles not specifically set forth above . . . . .	\$44.00

Commencing January 1, 2007, the tax provided for in this chapter shall be as follows:

Motor-driven vehicles operated on three wheels or less . . . . .	\$24.50
Passenger motor vehicle of nine-passenger capacity or less, but not used for hire . . . . .	\$49.00
Passenger motor vehicle of nine-passenger capacity or less, and used for hire . . . . .	\$73.50
Motor-driven vehicles used for carrying passenger for hire with passenger capacity of more than nine passengers . . . . .	\$98.00

Licensed motor vehicle dealer, except dealer of motor-driven vehicles operated on three wheels or less, for each dealer number plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$49.00
Licensed motor vehicle dealer of motor-driven vehicles operated on three wheels or less, for each dealer plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$24.50
Commercial trucks having a gross vehicle weight of four tons or less .....	\$73.50
Commercial trucks having a gross vehicle weight of more than four tons and less than six tons .....	\$98.00
Commercial trucks having a gross vehicle weight of six tons or more, and less than eight tons .....	\$171.50
Commercial trucks having a gross vehicle weight of eight tons or more .....	\$245.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of one and one-half tons or less .....	\$73.50
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of more than one and one-half tons and less than two and one-half tons .....	\$98.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of two and one-half tons or more, and less than four tons .....	\$171.50
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of four tons or more .....	\$245.00
Ambulances and hearses .....	\$73.50

Self-propelled mobile homes .....	\$73.50
Trailers with one thousand pounds or less carrying capacity .....	\$12.00
Trailers with more than one thousand pounds carrying capacity .....	\$24.50
All other vehicles not specifically set forth above .....	\$49.00

Commencing January 1, 2010, the tax provided for in this chapter shall be as follows:

Motor-driven vehicles operated on three wheels or less .....	\$27.00
Passenger motor vehicle of nine-passenger capacity or less, but not used for hire .....	\$54.00
Passenger motor vehicle of nine-passenger capacity or less, and used for hire .....	\$81.00
Motor-driven vehicles used for carrying passenger for hire with passenger capacity of more than nine passengers .....	\$108.00
Licensed motor vehicle dealer, except dealer of motor-driven vehicles operated on three wheels or less, for each dealer number plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$54.00
Licensed motor vehicle dealer of motor-driven vehicles operated on three wheels or less, for each dealer plate issued under provisions of Neb. Rev. Stat. §60-320, (Reissue 1988), and amendments thereto .....	\$27.00
Commercial trucks having a gross vehicle weight of four tons or less .....	\$81.00
Commercial trucks having a gross vehicle weight of more than four tons and less than six tons .....	\$108.00

Commercial trucks having a gross vehicle weight of six tons or more, and less than eight tons . . . . .	\$189.00
Commercial trucks having a gross vehicle weight of eight tons or more . . . . .	\$270.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of one and one-half tons or less . . . . .	\$81.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of more than one and one-half tons and less than two and one-half tons . . . . .	\$108.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of two and one-half tons or more, and less than four tons . . . . .	\$189.00
Trucks and truck-tractors other than commercial trucks, having a factory-rated carrying capacity of four tons or more . . . . .	\$270.00
Ambulances and hearses . . . . .	\$81.00
Self-propelled mobile homes . . . . .	\$81.00
Trailers with one thousand pounds or less carrying capacity . . . . .	\$13.00
Trailers with more than one thousand pounds carrying capacity . . . . .	\$27.00
All other vehicles not specifically set forth above . . . . .	\$54.00

(Ord. 18227 §3; August 18, 2003: prior Ord. 16830 §2; July 31, 1995: Ord. 16193 §4; August 17, 1992: Ord. 15428 §23; February 12, 1990: P.C. §4.36.180; Ord. 14943 §1; August 8, 1988: Ord. 13187 §4; August 10, 1981: Ord. 11494 §4; October 27, 1975: Ord. 8867 §1; November 15, 1965: Ord. 8305 §2; January 20, 1964: Ord. 8290 §5; December 23, 1963: Initiative Ord. §18; November 3, 1958).

### **3.20.240 Payment of Tax; Penalty for Delinquencies.**

The street improvement vehicle tax shall be due and payable at the same time as the state registration for vehicles under Neb. Rev. Stat. § 60-301 et seq. (Reissue 1988), and amendments thereto, and shall be delinquent thereafter. Such tax shall draw interest at the rate of one percent per month after delinquent; and, in addition, a penalty of five percent for failure to pay said tax within six months after due shall be collected. In any case if any person shall fail to make payment of the tax herein provided, the City of Lincoln shall have the right and may sue any person in any court of competent jurisdiction for the amount of the tax due and payable under the provisions of this chapter, together with interest and penalties. (Ord. 15428 §24; February 12, 1990: P.C. §4.36.190: Ord. 8290 §6; December 23, 1963: Initiative Ord. §19; November 3, 1958).

### **3.20.250 Exemptions.**

The provisions of this chapter shall not apply to:

- (a) Any vehicle owned by the United States of America or agency thereof;
- (b) Any vehicle owned by the State of Nebraska;
- (c) Any vehicle owned by any political subdivision of the State of Nebraska, except a public corporation and political subdivision organized primarily to provide electricity or irrigation and electricity;
- (d) Any vehicle used in foreign or interstate commerce, except insofar as the same may be permitted under the provisions of the constitution and laws of the United States; and
- (e) Any vehicle owned by military personnel exempted by the Soldiers' and Sailors' Relief Act, 50 United States Code, appendix. (Ord. 15428 §25; February 12, 1990: P.C. §4.36.200: Ord. 13294 §3; January 4, 1982: prior Ord. 13264 §3; November 16, 1981: Initiative Ord. §20; as amended by Ord. 7048; November 30, 1958).

### **3.20.260 Severability.**

If any provision of this chapter or the application thereof to any person or circumstances is held invalid, the invalidity shall not affect other provisions or applications of the chapter which can be given without the invalid provision or application, and to this end the provisions of this chapter are severable. (Ord. 15428 §26; February 12, 1990: P.C. §4.36.210: Initiative Ord. §21; November 3, 1958).

### **3.20.270 Penalty for Violations.**

Any person upon whom a duty is placed by the provisions of this chapter, who fails, neglects, or refuses to perform such duty, or who violates any of the provisions of this chapter, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$100.00. Each day that a violation of this chapter continues shall constitute a separate and distinct offense and shall be punishable as such. (Ord. 15428 §27; February 12, 1990: P.C. §4.36.220: Initiative Ord. §22; November 3, 1958).